

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF NORTH CAROLINA
WESTERN DIVISION

No. 5:17-CV-231-FL

SHAWN SINGLETARY,

Plaintiff,

v.

INTERNAL REVENUE SERVICE, THE
STATE OF NORTH CAROLINA, and
HOKE COUNTY,

Defendants.

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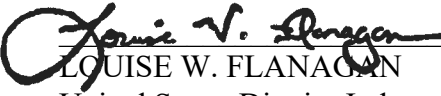
ORDER

This matter comes before the court on the application by plaintiff to proceed in forma pauperis pursuant to 28 U.S.C. § 1915(a)(1) and for frivolity review pursuant to 28 U.S.C. § 1915(e)(2)(B). Pursuant to 28 U.S.C. § 636(b)(1)(B) and Federal Rule of Civil Procedure 72(b), United States Magistrate Judge Kimberly A. Swank entered a memorandum and recommendation (“M&R”) wherein it is recommended that the court dismiss plaintiff’s complaint as frivolous. Plaintiff did not object to the M&R.

The magistrate judge determined that plaintiff’s complaint must be dismissed, first, because plaintiff’s challenge as to whether the federal tax system applies to him fails to state a claim upon which relief can be granted and, second, pursuant to District of Columbia Court of Appeals v. Feldman, 460 U.S. 462, 482-84 (1983); Younger v. Harris, 401 U.S. 37 (1971) (1987), and the Anti-Injunction Act, 26 U.S.C. § 2283. Upon careful review of the M&R and the record generally, finding no error in this determination, the court ADOPTS the findings and recommendations of the magistrate judge. Accordingly, plaintiff’s complaint is DISMISSED pursuant to 28 U.S.C. §

1915(e)(2)(B) as frivolous. The clerk of court is directed to close the case.

SO ORDERED, this the 24th day of January, 2018.



LOUISE W. FLANAGAN
United States District Judge